

**LA JOLLA PLAYHOUSE  
WHISTLE BLOWER POLICY  
(September 2011)**

La Jolla Playhouse has established a confidential method for employees to report any inappropriateness with respect to its financial management. That method is as set forth in this policy statement. The Audit Committee is designated to deal with and respond to employee complaints and concerns; it will take employee complaints seriously, investigate any situation, rectify any problems or explain why corrections are not necessary.

La Jolla Playhouse requires trustees and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and trustees of La Jolla Playhouse must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

**(a) Reporting Responsibility**

It is the responsibility of all trustees and employees to report violations of La Jolla Playhouse financial management systems or suspected violations in accordance with this Whistle Blower Policy.

**(b) No Retaliation**

No trustee, officer or employee who reports a violation or suspected violation shall suffer harassment, retaliation or adverse employment consequence. Anyone who retaliates against someone who has reported a violation in good faith is subject to discipline (including termination of employment). This Whistle Blower Policy is intended to encourage and enable employees and others to raise within La Jolla Playhouse serious concerns related to inappropriateness within the financial management system prior to seeking resolution outside La Jolla Playhouse.

**(c) Reporting Violations**

La Jolla Playhouse has an open door policy and suggests that employees and trustees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with anyone in management with whom you are comfortable. Department Heads are required to report suspected violations to the Compliance Officer, who has specific responsibility and authority to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with the open door policy of La Jolla Playhouse, you should contact the Compliance Officer directly.

**(d) Compliance Officer**

The Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the financial management system and, at his or her discretion, shall advise the Managing Director and the Audit Committee. The Compliance Officer has direct access to the Audit Committee and is required to report to the Audit Committee at least annually on compliance activity. The Compliance Officer is the chair of the Audit Committee.

**(e) Accounting and Auditing Matters**

The Audit Committee shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the audit committee of any complaint and work with the audit committee until the matter is resolved.

**(f) Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation should be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Allegations made for malicious purposes will not be tolerated and is subject to disciplinary action, up to and including termination of employment.

**(g) Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously (although anonymous submissions will limit the ability to investigate). Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

**(h) Handling of Reported Violations**

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days, if possible. Any reported violations will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

**LA JOLLA PLAYHOUSE  
WHISTLE BLOWER POLICY  
ACKNOWLEDGEMENT FORM**

This is to acknowledge that I have been provided with a copy of the La Jolla Playhouse Whistle Blower Policy form. I understand that it contains important information on the company's Whistle Blower Policy and on my privileges and obligations as an employee. I acknowledge that I am expected to read, understand, and adhere to this company policy. The company will advise employees of material changes within a reasonable time.

\_\_\_\_\_  
Employee's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Employee's Name (typed or printed)

La Jolla Playhouse

\_\_\_\_\_  
By

\_\_\_\_\_  
Date